

9888

27/5/19

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.80/2019/TAXES. *Dated, Thiruvananthapuram, 25th May, 2019*
.....th Edavam, 1194

S.R.O. No...../2019.— In exercise of the powers conferred by sub-clause (1) of clause 14 of the Kerala Finance Bill, 2019 (Bill No.185 of the fourteenth Kerala Legislative Assembly), the Government of Kerala hereby make the following rules, namely:-

RULES

1.Short title and Commencement.- (1) These rules may be called the Kerala Flood Cess Rules, 2019.

(2) They shall come into force on the 1st day of June, 2019.

2. Levy and Collection.- (1) Kerala Flood Cess shall be levied on intra-state supplies of goods or services or both made by a taxable person to an unregistered person in respect of supplies specified in the TABLE under sub-clause (2) of clause 14 of the Kerala Finance Bill, 2019.

(2) Kerala Flood Cess shall be collectable on the taxable value of supplies specified in the table under sub-clause (2) of clause 14 of the Kerala Finance Bill, 2019.

(3) The Kerala Flood Cess collected under sub-rule (2) above shall be shown separately in the invoice and paid over to the Government along with the return.

3. Submission of monthly return.- (1) Every taxable person liable to pay the Kerala Flood Cess shall file a monthly return in Form No.KFC-A on or before the due date for filing of GSTR-3B return, specified under rule 61 of the Kerala Goods and Services Tax Rules, 2017.

(2) The return shall be filed electronically through the official portal 'www.keralataxes.gov.in' and e-payment of Kerala Flood Cess due shall be made along with such return.

(3) In order to e-file cess return and payment of cess, one time 'user ID and password' shall be generated from the portal.

(4) The details of outward supplies of goods or services or both, attracting the Kerala Flood Cess made to unregistered persons shall be mentioned in the return.

(5) The details of outward supplies of goods or services or both, specified under sub-rule (4) above shall match with the corresponding details of outward supply of goods or services or both as per GSTR-1.

(6) There shall be no refund of the Kerala Flood Cess paid along with the returns.

(7) The provisions of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), and the rules made thereunder, including those relating to definitions, authorities, assessment, audits, non-levy, non-filing of return, short-levy, interest, appeals, recovery of tax, offences and penalties, shall, as far as may be, mutatis mutandis, apply, in relation to the levy and collection of cess leviable under sub-rule (1) of rule 2, as they apply in relation to the levy and collection of tax on the intra-state supplies under the said Act or the rules made thereunder.

FORM No. KFC-A
[See Rule 3]
KERALA FLOOD CESS RULES, 2019
RETURN FOR KERALA FLOOD CESS

Statement Ref:
GST Circle:

Date:

| | |
|--------------------------|--|
| GSTIN | |
| LEGAL NAME OF BUSINESS | |
| TRADE NAME | |
| CONSTITUTION OF BUSINESS | |

| | |
|-------------------|----------------|
| TAXPAYER TYPE | |
| COMPOSITION OPTED | No |
| RETURN PERIOD | |
| JURISDICTION | STATE / CENTRE |

PARTICULARS OF KERALA FLOOD CESS PAYABLE

| <u>Sl</u> <u>No.</u> | <u>Category of Supply</u> | <u>Value of</u> <u>Intra-</u> <u>State</u> <u>B2C</u> <u>Supply</u> | <u>Rate of</u> <u>Kerala</u> <u>Flood</u> <u>Cess on</u> <u>value of</u> <u>supply</u> | <u>Kerala</u> <u>Flood Cess</u> <u>Payable</u> |
|-------------------------|--|---|---|--|
| 1. | Goods taxable at the rate of 1.5% SGST | | 0.25% | |
| 2. | Goods taxable at the rate of 6% SGST | | 1% | |
| 3. | Goods taxable at the rate of 9% SGST | | 1% | |
| 4. | Goods taxable at the rate of 14% SGST | | 1% | |
| 5. | All Services under SGST | | 1% | |
| | Total | | | |

Authorized Signatory

By order of the Governor,
VENUGOPAL. P.,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per clause 14 of the Kerala Finance Bill, 2019 (Bill No. 185 of fourteenth Kerala Legislative Assembly), the Government have decided to levy a cess called the Kerala Flood Cess for the purposes of providing reconstruction, rehabilitation and compensation needs which had arisen due to the massive flood which occurred in the State of Kerala in the month of August, 2018, for a period of two years. Now, in accordance with the relevant provisions of the said Bill, Government have decided to prescribe the manner of furnishing of returns relating to the said cess, and the collection and payment thereof.

The notification is intended to achieve the above object.